

# Form AU-725

## Motor Vehicle Fuels Tax Refund Claim

Farm Use

**You must check the appropriate fuel type box on the right. Refund claims must be filed on or before May 31, 2005, for fuel used during calendar year 2004.**

Fuel Type <input type="checkbox"/> Diesel <input type="checkbox"/> Motor Vehicle Fuels (Gasoline - Gasohol)	
Claim Type <input type="checkbox"/> Farm Use	Is there a copy of Farmers Exemption attached <input type="checkbox"/> Yes <input type="checkbox"/> No
Period of Claim in Calendar Year through <b>2004</b>	
CT Tax Registration Number ▶	
FEIN ▶	
SSN ▶	
Due on or before <p style="text-align: right;"><b>May 31, 2005</b></p>	
DRS use only	

Name of Claimant (Type or print)	
Telephone Number (    )	
Number and Street	
City or Town	
State	ZIP+4
Type of Business	Location of Records (if different from above)

No. of Storage Tanks	Meters <input type="checkbox"/> Yes <input type="checkbox"/> No	Total Capacity of Storage Tanks	Acres Under Cultivation	Type of Farming
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**Schedule A** Statement of Motor Vehicle Fuel Purchases. Receipts must be attached.

Date	Name of Supplier	Gallons of Fuel	Date	Name of Supplier	Gallons of Fuel
<b>Total</b> (Round to the nearest whole gallon.)					

**Schedule B** List and Identify All Commercially Registered Vehicles Owned or Operated (No refund for fuel used in these vehicles.) Attach additional sheets, if necessary.

Make	Year	Type	Motor Vehicle Reg. #	Make	Year	Type	Motor Vehicle Reg. #

List and Identify All Farm Registered Vehicles and Farm Implements for Which Refund is Claimed Attach additional sheets, if necessary.

Make and Type	Make and Type
Make and Type	Make and Type

**Schedule C** Computation of net refund.

			▶			
1.	Opening inventory	Enter the gallons of fuel in inventory at beginning of claim period		1.		
2.	Purchases	Enter the total from Schedule A		2.		
3.	Total gallons available	Add Line 1 and Line 2		3.		
4.	Closing inventory	Enter the gallons of fuel in inventory at end of claim period		4.		
5.	Total gallons used	Subtract Line 4 from Line 3		5.		
6.	Nontaxable use	Enter the gallons of fuel for Farm Use Only		6.		
7.	Taxable use	Subtract Line 6 from Line 5		7.		
8.	Gross refund	Multiply Line 6 by appropriate rate per gallon (See rate table on reverse side)		8.	\$	
9.	Total amount paid	Enter total amount paid for gallons reported on Schedule A		9.	\$	
10.	Average price per gallon	Divide Line 9 by Line 2		10.	\$	
11.	Connecticut motor vehicle fuels tax rate (See rate table on reverse side)			11.	\$	.  .  .
12.	Net average price per gallon	Subtract Line 11 from Line 10		12.	\$	
13.	Amount subject to use tax	Multiply Line 12 by Line 6		13.	\$	
14.	Use tax due	Multiply Line 13 by 6% (.06)		14.	\$	.00
15.	Net refund	Subtract Line 14 from Line 8		15.	\$	.00

I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Taxpayer Signature	Title	Date
Paid Preparer Signature	Telephone Number	Date
Print Preparer Name	Preparer's Address	Preparer's SSN or PTIN

## Instructions

Your motor vehicle fuels tax refund claim for fuel used during calendar year 2004 must:

1. Be filed with Department of Revenue Services (DRS) on or before May 31, 2005; **and**
2. Involve at least 200 gallons of fuel eligible for tax refund.

The appropriate fuel type must be marked on the front of this form in order to process this claim. You must file a separate Form AU-725 for each motor vehicle fuel type .

Be sure to provide a telephone number where you can be contacted.

You must indicate your Connecticut tax registration number or Social Security Number in the space provided.

For all purchases of fuel listed, you must attach a copy of each numbered slip or invoice issued at the time of the purchase. The slip or invoice may be the original or a photocopy and must show the:

- Date of purchase;
- Name and address of the seller (which must be printed or rubber stamped on the slip or invoice);
- Name and address of the purchaser (which must be the name and address of the person or entity filing the claim for refund);
- Number of gallons of fuel purchased;
- Price per gallon;
- Total amount paid; **and**
- If payment is made within a discounted period, provide proof of amount paid.

You must retain records to substantiate your refund claim for at least three years following the filing of the claim and make them available to DRS upon request.

### Table of Motor Vehicle Fuels Tax Refund Rates for 2004 for Farm Use

Diesel January 1, 2004 through December 31, 2004 26¢ per Gallon

#### Motor Vehicle Fuels

January 1, 2004 through December 31, 2004 25¢ per Gallon

Note: You must file a separate Form AU-725 for each motor vehicle fuel type.

**Rounding Off to Whole Dollars:** You must round off cents to the nearest whole dollar on your motor vehicle fuels tax refund claim. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the total to enter on a line, include cents and round off only the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

**You must include a copy of your current Form OR-248, Farmer Tax Exemption Permit. Failure to do so will result in your refund claim being reduced by your Connecticut business use tax liability.**

Mail the completed refund application to:  
Department of Revenue Services  
State of Connecticut  
Excise Taxes Unit  
25 Sigourney Street  
Hartford CT 06106-5032

### Additional Information

If you need additional information or assistance, please call the Excise Taxes Unit at **860-541-3224**, Monday through Friday, 8:00 a.m. to 5:00 p.m. Forms may be downloaded from our Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS)

**Your refund will be applied against any outstanding DRS tax liability.**